

Amendments to the Specification

Please replace as-filed paragraphs 62 and 63 with the following amended paragraphs 62 and 63:

[0062] FIGURE 9 illustrates a cross-sectional view of head rest 229 as typically mounted in housing 224. FIGURE 9 illustrates a section as viewed ~~though~~ through one of the speakers 244 of FIGURE 8. Housing 224 is mounted on a support structure 225, which is typically a wooden structure with decorative wooden fascia. The speaker ~~224~~ 244 in this aspect can be an electronic speaker or a wave-guide-type speaker as discussed above, but in FIGURE 9 speaker 244 is shown as an electronic speaker which receives an electrical signal via wire 245, for example, from electronic component 30 (see FIGURE 2A). The relative elevation of the water in housing 224 is illustrated by line 240.

[0063] In this aspect of the invention, the head rest 229 includes an upper extremity defined by an upper surface 230. This upper surface 230 defines an elevation 232. As clearly shown in FIGURE 9, speakers ~~224~~ 244 according to this aspect, are below the elevation 232. In a related aspect of the invention, speakers 244 can be mounted in housing 224 adjacent to or below head rest 229, for example, to the sides or below head rest 229, while mounted below elevation 232. Speakers 244 may also be mounted above water level 240. By mounting speakers 244 below elevation 232 according to this aspect of the invention, no housing extensions need be made to housing 224 which can negatively impact the manufacture, storage and shipping of the spa compared to the prior art.